



*State of Connecticut*  
**DEPARTMENT OF REVENUE SERVICES**  
**RATE AND CODE TABLE Use for 4th Quarter 2003 only**

Jurisdictions		DIESEL			GASOLINE		
		Tax Code	US Tax Rate	Sur Charge	Tax Code	US Tax Rate	Sur Charge
	AB Alberta	0034	0.2494	N	0034	0.2494	N
	AL Alabama	0032	0.1700	N	0032	0.1600	N
#11	AR Arkansas	0034	0.2250	N	0034	0.2150	N
#12	AZ Arizona	0043	0.2600	N	0034	0.0000	N
#9	BC British Columbia	0033	0.4157	N	0033	0.4018	N
#1	CA California	0032	0.2630	N	0032	0.0000	N
	CO Colorado	0034	0.2050	N	0034	0.2200	N
	CT Connecticut	0033	0.2600	N	0032	0.2500	N
	DE Delaware	0030	0.2200	N	0030	0.2300	N
	FL Florida	0034	0.2877	N	0034	0.1917	N
	GA Georgia	0032	0.1131	N	0032	0.1131	N
	IA Iowa	0034	0.2250	N	0034	0.2030	N
#10	ID Idaho	0034	0.2500	N	0032	0.0000	N
	IL Illinois	0034	0.2870	N	0034	0.2580	N
	IN Indiana	0067	0.1600	N	0067	0.1800	N
	IN Indiana	0068	0.1100	Y	0068	0.1100	Y
	KS Kansas	0034	0.2600	N	0034	0.2400	N
	KY Kentucky	0059	0.1200	N	0059	0.1500	N
	KY Kentucky	0060	0.0520	Y	0060	0.0220	Y
	LA Louisiana	0034	0.2000	N	0034	0.2000	N
	MA Massachusetts	0032	0.2100	N	0032	0.2100	N
	MB Manitoba	0034	0.3020	N	0034	0.3187	N
	MD Maryland	0032	0.2425	N	0032	0.2350	N
#8	ME Maine	0029	0.2570	N	0028	0.0000	N
	MI Michigan	0056	0.2250	N	0033	0.0000	N
#1	MN Minnesota	0034	0.2000	N	0034	0.2000	N
#3	MO Missouri	0034	0.1700	N	0033	0.1700	N
#2	MS Mississippi	0034	0.1800	N	0034	0.1800	N
	MT Montana	0034	0.2775	N	0034	0.2700	N
	NB New Brunswick	0032	0.4683	N	0032	0.4018	N
	NC North Carolina	0034	0.2420	N	0034	0.2420	N
	ND North Dakota	0034	0.2100	N	0034	0.2100	N
	NE Nebraska	0034	0.2460	N	0034	0.2460	N
	NL Newfoundland	0032	0.4572	N	0032	0.4572	N
	NH New Hampshire	0028	0.1800	N	0028	0.0000	N
	NJ New Jersey	0030	0.1750	N	0030	0.1450	N
	NM New Mexico	0034	0.1800	N	0032	0.0000	N
	NS Nova Scotia	0032	0.4267	N	0033	0.4295	N
	NV Nevada	0034	0.2700	N	0032	0.0000	N
	NY New York	0032	0.3015	N	0032	0.3150	N
	OH Ohio	0067	0.2400	N	0067	0.2400	N
	OH Ohio	0068	0.0300	Y	0068	0.0300	Y
	OK Oklahoma	0034	0.1300	N	0034	0.1600	N
#6	ON Ontario	0028	0.3963	N	0028	0.4073	N
	OR Oregon	0032	0.0000	N	0032	0.0000	N
#4	PA Pennsylvania	0039	0.3080	N	0039	0.2590	N
	PE Prince Edward Island	0033	0.3741	N	0033	0.3879	N
	QC Quebec	0034	0.4489	N	0032	0.4212	N
#5	RI Rhode Island	0030	0.3000	N	0030	0.3000	N
	SC South Carolina	0032	0.1600	N	0032	0.1600	N
	SD South Dakota	0034	0.2200	N	0032	0.0000	N
	SK Saskatchewan	0034	0.4157	N	0034	0.4157	N
	TN Tennessee	0034	0.1700	N	0034	0.2000	N
#11	TX Texas	0034	0.2000	N	0034	0.2000	N
#7	UT Utah	0034	0.2450	N	0034	0.2450	N
	VA Virginia	0064	0.0350	Y	0064	0.0350	Y
	VA Virginia	0063	0.1600	N	0063	0.1600	N
	VT Vermont	0042	0.2600	N	0029	0.0000	N
	WA Washington	0034	0.2800	N	0034	0.2800	N
	WI Wisconsin	0034	0.3150	N	0034	0.3150	N
	WV West Virginia	0032	0.2535	N	0032	0.2535	N
	WY Wyoming	0034	0.1400	N	0034	0.1400	N

## **FOOTNOTES FOR 4TH QUARTER 2003**

**# 1 - CALIFORNIA** CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**# 2 - MISSISSIPPI** Natural Gas - LNG and CNG 100 cubic feet

**#3 Missouri** Reporting is not required for Propane &/or Natural Gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**# 4 - PENNSYLVANIA** To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Effective 10/1/97, dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by IRS to use dyed fuel on highway, is not taxable.

**# 5 - RHODE ISLAND** Effective January 1, 1998, propane gas and ethanol gasohol (containing 85% or more by volume of ethanol or other blend of alcohol) used in a fleet of ten (10) or more alternative fueled vehicles are exempt from fuel use tax. (IFTA, Inc. was notified of this change by Rhode Island June 15, 1998).

**# 6 - ONTARIO** Licensees may apply for a tax refund directly to Ontario in respect of the ethanol or methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive.

**# 7 - UTAH** Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

**# 8 - MAINE** CNG rate is per 100 standard cubic feet

**# 9 - BRITISH COLUMBIA** PuriNOx (Trademark) is exempt from tax from August 1, 2001 to July 31, 2004.

**# 10 - IDAHO** Gasoline Users - Idaho does not have a fuels use tax reporting requirement for gasoline- powered vehicles reported under IFTA. However, the tax-paid gasoline that IFTA licensees purchase in Idaho and consume in another jurisdiction where a duplicate tax is assessed on gasoline, may be eligible for a refund if the licensee's gasoline purchase meets Idaho's refund criteria. If you think you are eligible for this gasoline tax refund, contact the Idaho State Tax Commission at [taxrep@tax.state.id.us](mailto:taxrep@tax.state.id.us) or [www2.state.id.us/tax/ifta.htm](http://www2.state.id.us/tax/ifta.htm), to obtain the refund form (Form 75) or assistance in filing your claim.

**# 11 - TEXAS** Effective September 1, 2001, the volume of water, fuel ethanol, or biodiesel blended with petroleum diesel fuel is exempt from fuel use tax. Water-based emulsions, fuel ethanol, or biodiesel fuel blends should continue to be reported as diesel fuel on the IFTA tax return. Carriers who have paid the Texas fuel use tax on the volume of water, fuel ethanol, or biodiesel blended with petroleum diesel by way of their IFTA return may apply for a tax refund directly from the Texas Comptroller of Public Accounts. Effective September 1, 2003, a climate control system (air conditioner unit) may no longer be claimed as a power take-off unit for the purpose of a motor fuel tax refund.

**# 12 - ARIZONA** Biodiesel fuel does not meet the Arizona statutory definition of an alternative fuel, therefore this fuel is taxable at the rate of \$0.26 per gallon.